



# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KIRTLAND, WILLIAM J

William Kirtland  
12510 NE 24<sup>th</sup> Avenue  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 186854-088

**PROPERTY LOCATION:** 12510 NE 24<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 596

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 138,240	\$ 138,240
Improvements	\$ 282,501	\$ 241,760
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 420,741</b>	<b>BOE VALUE \$ 380,000</b>

Date of hearing: April 30, 2019 Recording ID# Kirtland

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
William Kirtland by teleconference

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style common wall duplex condominium residence with 1,661 square feet, built in 2012 and is of average construction quality located on .08 acres.

The appellant stated that the shared wall unit #186854-086 sold for \$380,000 in June 2018 and is identical to his property.

The appellant requested a value of \$380,000.

The assessor provided no information. The appellant asked for the comparable sales used by the assessor but it was not provided.

The identical neighboring property (#186854-086) sale supports the value requested.


## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$380,000 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** GRILL, SHAWN S & GRILL, DIANE K

Shawn & Diane Grill  
3502 SE 139<sup>th</sup> Avenue  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 114784-206

**PROPERTY LOCATION:** 3502 SE 139<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 599

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 212,500	\$ 212,500
Improvements	\$ 288,498	\$ 228,497
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 500,998</b>	<b>BOE VALUE \$ 440,997</b>

Date of hearing: April 30, 2019 Recording ID# Grill

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Shawn & Diane Grill

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,940 square feet, built in 1989 and is of good construction quality located on .13 acres.

The appellant's stated that the houses to the North have an 8 foot concrete barrier that blocks the sounds of Evergreen Highway and the train. They are located by the front gate and all traffic is visible from their home. Three comparable sales were verbally read into the record [#114784-202 sold for \$404,000 in April 2018; #92011-142 sold for \$375,000 in May 2018; and #92009-046 sold for \$364,500 in May 2018].

The appellant requested a value of \$440,997.

The assessor provided no information.

The appellant's comparable sales support the requested value of \$440,997.


### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$440,997 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HUMPHREY, KRISTY J & GLANDON, WAYNE G JR

Kristy Humphrey & Wayne Glandon  
1030 East 24<sup>th</sup> Circle  
La Center, WA 98629

**ACCOUNT NUMBER:** 63472-925

**PROPERTY LOCATION:** 1030 East 24<sup>th</sup> Circle  
La Center, WA

**PETITION:** 603

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 97,680	\$ 97,680
Improvements	\$ 498,877	\$ 432,320
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 596,557</b>	<b>BOE VALUE \$ 530,000</b>

Date of hearing: April 30, 2019 Recording ID# Humphrey Glandon

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kristy Humphrey and Wayne Glandon

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,023 square feet and a 1,415 square foot basement, built in 2006 and is of good construction quality located on .3 acres.

The appellant stated that they found seven comparable sales, the first two being the most comparable [#63472-910 sold for \$510,000 in July 2018; #634732-848 sold for \$509,025 in September 2018; #63472-928 sold for \$587,900 in June 2018; #63472-930 sold for \$520,000 in August 2018; #63472-932 sold for \$631,200 in May 2017; #63472-560 sold for \$415,000 in March 2019; and #63472-936 sold for \$540,000 in March 2019].

The appellant requested a value of \$458,641 on the petition but changed to \$530,000 during the hearing.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The appellant's comparable sales #63472-910 and #634732-848 supports the requested value of \$530,000.

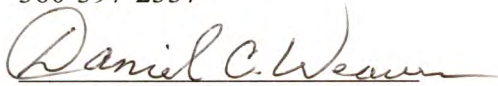
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$530,000 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** LIEZIERT, CHRISTOPHER & LIEZIERT, LORI

Christopher & Lori Lieziert  
29811 SE 23<sup>rd</sup> Street  
Washougal, WA 98671

**ACCOUNT NUMBER:** 130958-000

**PROPERTY LOCATION:** 29711 SE 23<sup>rd</sup> Street  
Washougal, WA

**PETITION:** 606

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 130,987	\$ 130,987
Improvements	\$ 476,015	\$ 409,013
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 607,002</b>	<b>BOE VALUE \$ 540,000</b>

Date of hearing: April 30, 2019 Recording ID# Lieziert

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Christopher & Lori Lieziert

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,197 square feet, built in 2012 and is of good construction quality located on 1.51 acres.

The appellant stated that they have a power tower across the back of their property with a 100' setback. The back half of the property is wet most of the year from water coming down the hill behind them. They had a bid from Tapani Excavating to put in a culvert and additional dirt at a cost of \$18,795. Six comparable sales were submitted [#123001-004 sold for \$525,000 in October 2017; #123621-014 sold for \$487,000 in June 2017; #123002-082 sold for \$451,465 in February 2017; #123621-074 sold for \$414,467 in March 2018; and #128358-156 sold for \$434,957 in June 2017].

The appellant requested a value of \$439,105.

The assessor provided six comparable sales adjusted only for time, a list of eight land sales and a cover letter recommending no change to the assessed value.

Comparable sale #123621-014, minus the culvert and dirt work and other appellant comparable properties indicate a value of \$540,000.

### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$540,000 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** VU, TRUNG Q & ZHOU, RISHELLE Y

Trung Vu & Rishelle Zhou  
1321 SE Columbia Crest Court  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 166613-025

**PROPERTY LOCATION:** 1321 SE Columbia Crest Court  
Vancouver, WA

**PETITION:** 607

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 99,980	\$ 99,980
Improvements	\$ 492,737	\$ 450,020
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 592,717</b>	<b>BOE VALUE \$ 550,000</b>

Date of hearing: April 30, 2019 Recording ID# Vu & Zhou

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Trung Vu and Rishelle Zhou

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,518 square feet, built in 2013 and is of very good construction quality located on .21 acres.

The appellant stated that there are many comparable sales in the area and she submitted 17 + but stated the most comparable sales during the hearing [#166613-010 sold for \$490,000 in August 2018; #986033-340 sold for \$525,900 in November 2017; #111022-622 sold for \$519,000 in January 2018; #112427-302 sold for \$600,000 in March 2018; #986033-337 sold for \$535,000 in June 2018; and #986033-336 sold for \$535,000 in August 2018].

The appellant requested a value of \$561,835 on the petition but changed during the hearing to \$550,000.

The assessor provided no information.

The appellant comparable sales support the requested value of \$550,000.

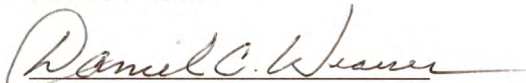
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$550,000 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KREGER, THOMAS M & BUSHELL, CYNTHIA L

Thomas Kreger & Cynthia Bushell  
20404 NE 96<sup>th</sup> Avenue  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 192673-000

**PROPERTY LOCATION:** 20404 NE 96<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 609

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 307,800	\$ 307,800
Improvements	\$ 654,680	\$ 563,360
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 962,480</b>	<b>BOE VALUE \$ 871,160</b>

Date of hearing: April 30, 2019 Recording ID# Kreger

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Thomas Kreger

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,589 square feet, built in 1994 and is of good construction quality located on 5 acres.

The appellant stated that they bought the house and then built a shop. The assessor values his shop at \$140,000 replacement cost. He only paid \$107,000 to build the shop. The last few years the BOE lowered his value. Zillow states Battle Ground houses have gone up 8%. Three comparable sales were submitted [#192670-000 sold for \$751,000 in March 2017; #194427-000 sold for \$752,000 in July 2017; and #22856-600 sold for \$475,000 in July 2017].

The appellant requested a value of \$871,160.

The assessor provided no information.

The adjusted value of the comparable sales indicate a value of \$793,000. A value added for the shop supports the requested value of \$871,160.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$871,160 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** FLEETWOOD, JOHN & FLEETWOOD, ROSE

John and Rose Fleetwood  
804 NW Carty Road  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 215392-000

**PROPERTY LOCATION:** 804 NW Carty Road  
Ridgefield, WA

**PETITION:** 617

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 167,200	\$ 152,000
Improvements	\$ 129,294	\$ 118,023
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 296,494</b>	<b>BOE VALUE \$ 270,023</b>

Date of hearing: April 30, 2019 Recording ID# Fleetwood

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Rose & John Fleetwood

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,220 square feet, built in 1954 and is of fair plus construction quality located on 1 acre.

The appellant stated their property is zoned business park and any potential buyer could not get conventional financing – it would have to be cash. They have a long driveway that goes through a neighboring property of a hoarder with a lot of junk. Pictures were provided. A realtor told them they could not get more than \$270,000.

The appellant requested a value of \$300,000 but changed during the hearing to \$270,000.

The assessor provided no information.

No change from the prior year is warranted.

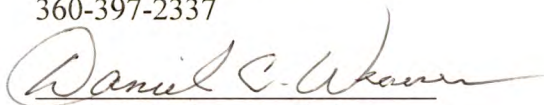
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$270,023 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KUNZ, JOHN D & KUNZ, MARGARET E TRUSTEES

John & Maggie Kunz  
3814 NW 106<sup>th</sup> Street  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 188674-000

**PROPERTY LOCATION:** 3814 NW 106<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 618

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 210,292	\$ 210,292
Improvements	\$ 808,511	\$ 739,708
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,018,803</b>	<b>BOE VALUE \$ 950,000</b>

Date of hearing: April 30, 2019 Recording ID# Kunz

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
None

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 3,822 square feet and a 1,347 square foot basement, built in 2013 and is of very good construction quality located on 1.80 acres.

The appellant stated on the petition that recent sales in the area indicate he is assessed higher than market value. Seven comparable sales were submitted however only two were recent enough to be considered [#187919-000 sold for \$710,000 in May 2018; and #184707-015 sold for \$910,000 in July 2017].

The appellant requested a value of \$890,000.

The assessor provided no information. The appellant requested the information used by the assessor but never received it.

Considering the age of the comparable sales a value of \$950,000 is indicated. The 2017 assessed value of \$896,795 trended forward at the 2017 county wide 10.2% indicates a value of \$988,000, however, high value homes generally do not increase at the average rate of increase for the county.

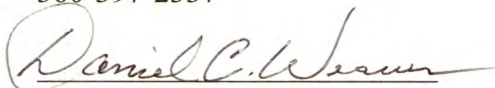
## DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$950,000 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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Daniel C. Weaver, Chairman

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**To request this form for the visually impaired or in a language other than English call 360-753-3217.**





# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** K & H SHARPLES LLC

K & H Sharples LLC  
PO Box 1511  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 189057-000

**PROPERTY LOCATION:** 2325 NW 111<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 619

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 115,553	\$ 115,553
Improvements	\$ 211,526	\$ 211,526
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 327,079</b>	<b>BOE VALUE \$ 327,079</b>

Date of hearing: April 30, 2019 Recording ID# Sharples

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Hendrik Sharples

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,796 square feet, built in 1969 and is of average construction quality located on .31 acres.

The appellant stated that he appealed last year and the BOE lowered the value. He has had to replace the toilet, some tiles, front porch flooring, replace carpet, kitchen sink, seal the crawlspace, put in a new front step and paint. Nothing has changed since last year. No costs to cure or comparable sales were submitted for Board consideration.

The appellant requested a value of \$259,652.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

While the Board can understand the argument, no costs to cure or comparable sales were submitted for consideration.


## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$327,079 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

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# CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** GUNTER, DOUGLAS M & GUNTER, ROSE

Douglas & Rose Gunter  
13501 NE 78<sup>th</sup> Circle  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 107669-526

**PROPERTY LOCATION:** 13501 NE 78<sup>th</sup> Circle  
Vancouver, WA

**PETITION:** 594

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 107,500	\$ 107,500
Improvements	\$ 219,659	\$ 167,500
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 327,159</b>	<b>BOE VALUE \$ 275,000</b>

Date of hearing: April 30, 2019 Recording ID# Gunter

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
None

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 2,326 square feet, built in 1991 and is of fair construction quality located on .17 acres.

The appellant stated on the petition that the house and driveway need repairs. There is no central AC, old furnace, old roof and old electrical panel. Four comparable sales were submitted however one from 2016 was too old [#107669-522 sold for \$240,000 in June 2017; #107669-552 sold for \$280,000 in March 2017; and #107669-518 sold for \$250,000 in May 2017].

The appellant requested a value of \$275,000.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

The appellant comparable properties support the value requested by the appellant.

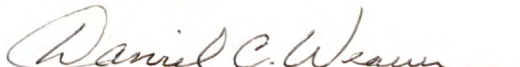
## DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$275,000 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

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# CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** LEMEN, MICHAEL J & LEMEN, DEBRA K TRUSTEES

Michael & Debra Lemen  
PO Box 1957  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 192610-000

**PROPERTY LOCATION:** 20808 NE 96<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 601

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 285,300	\$ 285,300
Improvements	\$ 886,348	\$ 577,120
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,171,648</b>	<b>BOE VALUE \$ 862,420</b>

Date of hearing: April 30, 2019 Recording ID# Lemen 601

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Debbie Lemen

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 5,062 square feet and a 1,060 square foot basement, built in 2006 and is of good plus construction quality located on 5 acres.

The appellant stated that the assessed value is over stated based on the sales in 2017. Four comparable sales were submitted [#21349-000 sold for \$840,000 in July 2017; #194777-010 sold for \$730,000 in January 2017; #202307-036 sold for \$625,000 in May 2017; and #197894-000 sold for \$785,000 in March 2017].

The appellant requested a value of \$806,000.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

The appellant's comparable sales adjusted for time indicates a value of \$862,420.


## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$862,420 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** LEMEN, MICHAEL J & LEMEN, DEBRA K TRUSTEES

Michael & Debra Lemen  
PO Box 1957  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 192679-000

**PROPERTY LOCATION:** 20701 NE 96<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 602

**ASSESSMENT YEAR:** Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 271,989	\$ 271,989
Improvements	\$ 425,511	\$ 269,021
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 697,500</b>	<b>BOE VALUE \$ 541,010</b>

Date of hearing: April 30, 2019 Recording ID# Lemen 602

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
Dick Riley

Appellant:  
Debbie Lemen

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,937 square feet, built in 1994 and is of good construction quality located on 5.13 acres.

The appellant stated that the assessed value is over stated based on the sales in 2017. Four comparable sales were submitted [#201904-000 sold for \$475,500 in July 2017; #233793-000 sold for \$556,000 in June 2017; #209726-000 sold for \$699,900 in November 2017; and #212354-000 sold for \$755,000 in October 2017].

The appellant requested a value of \$526,000.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

The appellant's comparable sales adjusted for time indicates a value of \$541,010.

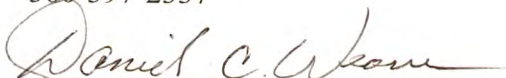
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$541,010 as of January 1, 2018.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on May 7, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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